



DEPARTMENT OF THE TREASURY

Submission for OMB Review; Comment Request

April 15, 2014

The Department of the Treasury will submit the following information collection requests to the Office of Management and Budget (OMB) for review and clearance in accordance with the Paperwork Reduction Act of 1995, Public Law 104–13, on or after the date of publication of this notice.

DATES: Comments should be received on or before **[INSERT DATE 30 DAYS AFTER DATE OF PUBLICATION IN THE FEDERAL REGISTER]** to be assured of consideration.

ADDRESSES: Send comments regarding the burden estimate, or any other aspect of the information collection, including suggestions for reducing the burden, to (1) Office of Information and Regulatory Affairs, Office of Management and Budget, Attention: Desk Officer for Treasury, New Executive Office Building, Room 10235, Washington, DC 20503, or email at OIRA_Submission@OMB.EOP.gov and (2) Treasury PRA Clearance Officer, 1750 Pennsylvania Ave. NW., Suite 8140, Washington, DC 20220, or email at PRA@treasury.gov.

FOR FURTHER INFORMATION CONTACT: Copies of the submission(s) may be obtained by calling (202) 927-5331, email at PRA@treasury.gov, or the entire information collection request may be found at www.reginfo.gov.

Internal Revenue Service (IRS)

OMB Number: 1545-1349.

Type of Review: Revision of a currently approved collection.

Title: Cognitive and Psychological Research.

Abstract: The proposed research will improve the quality of the data collection by examining the psychological and cognitive aspects of methods and procedures such as: interviewing processes, forms redesign, survey and tax collection technology and operating procedures (internal and external in nature).

Affected Public: Individuals or Households.

Estimated Burden Hours: 30,000.

OMB Number: 1545-1360.

Type of Review: Extension without change of a currently approved collection.

Title: TD 8612 - Income, Gift and Estate Tax (PS-102-88).

Abstract: This regulation concerns the availability of the gift and estate tax marital deduction when the donee spouse or the surviving spouse is not a United States citizen. The regulation provides guidance to individuals or fiduciaries: (1) For making a qualified domestic trust election on the estate tax return of a decedent whose surviving spouse is not a United States citizen in order that the estate may obtain the marital deduction, and (2) for filing the annual returns that such an election may require.

Affected Public: Individuals or Households.

Estimated Annual Burden Hours: 6,150.

OMB Number: 1545-1628.

Type of Review: Extension without change of a currently approved collection.

Title: TD 8855 - Communications Excise Tax; Prepaid Telephone Cards (REG-118620-97).

Abstract: Carriers must keep certain information documenting their sales of prepaid telephone cards to other carriers to avoid responsibility for collecting tax. The regulations provide rules for the application of the communication excise tax to prepaid telephone cards.

Affected Public: Private Sector: Businesses or other for-profits.

Estimated Annual Burden Hours: 34.

OMB Number: 1545-1642.

Type of Review: Extension without change of a currently approved collection.

Title: TD 8853 (Final), Recharacterizing Financing Arrangements Involving Fast-Pay Stock.

Abstract: Section 1.7701(l)-3 recharacterizes fast-pay arrangements. Certain participants in such arrangements must file a statement that includes the name of the corporation that issued the fast-pay stock, and (to the extent the filing taxpayer knows or has reason to know) the terms of the fast-pay stock, the date on which it was issued, and the names and taxpayer identification numbers of any shareholders of any class of stock that is not traded on an established securities market.

Affected Public: Private Sector: Businesses or other for-profits.

Estimated Annual Burden Hours: 50.

OMB Number: 1545-1898.

Type of Review: Extension without change of a currently approved collection.

Title: Revenue Procedure 2004-47, Simplified Alternate Procedure for Making Late Reverse QTIP Election.

Abstract: This revenue procedure provides a simplified alternate procedure (in lieu of requesting a letter ruling) for certain executors of estates and trustees of trusts to request relief to make a late reverse qualified terminable interest property (QTIP) election under section 2652 of the Code.

Affected Public: Individuals or Households.

Estimated Annual Burden Hours: 54.

OMB Number: 1545-2091.

Type of Review: Extension without change of a currently approved collection.

Title: TD 9512 - Nuclear Decommissioning Costs.

Abstract: Statutory changes under section 468A of the Internal Revenue Code permit taxpayers that have been subject to limitations on contributions to qualified nuclear decommissioning funds in previous years to make a contribution to the fund of the previously-excluded amount. The final regulation provides guidance concerning the calculation of the amount of the contribution and the manner of making the contribution.

Affected Public: Private Sector: Businesses or other for-profits.

Estimated Annual Burden Hours: 2,500.

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